

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 20-10 and 20-15 as follows:

6 (35 ILCS 200/20-10)

7 Sec. 20-10. Mailing to mortgage lender. When the copy of  
8 the tax bill is mailed by the collector to the owner or person  
9 at or in care of the address of a mortgage lender, the mortgage  
10 lender, within 15 days of receiving the copy, shall furnish and  
11 mail an additional copy of the bill, along with any invoice for  
12 municipal service charges for the disposal of garbage, refuse,  
13 or ashes that may be enclosed with the property tax bill as set  
14 forth in Section 20-15 of this Code, to each mortgagor of the  
15 property at his or her last known address as shown on the  
16 records of the mortgage lender. However, if the property  
17 referred to in the copy is situated in a county which uses the  
18 estimated or accelerated billing methods, only an additional  
19 copy of the bill for the final installment of taxes due with  
20 respect to the real property shall be furnished and mailed by  
21 the mortgage lender to the mortgagor. A copy may be used by the  
22 collector in receipting for the tax paid, and a copy or record  
23 shall be retained by the collector.

1 (Source: P.A. 86-957; 87-818; 88-455.)

2 (35 ILCS 200/20-15)

3 Sec. 20-15. Information on bill or separate statement.  
4 There shall be printed on each bill, or on a separate slip  
5 which shall be mailed with the bill:

6 (a) a statement itemizing the rate at which taxes have  
7 been extended for each of the taxing districts in the  
8 county in whose district the property is located, and in  
9 those counties utilizing electronic data processing  
10 equipment the dollar amount of tax due from the person  
11 assessed allocable to each of those taxing districts,  
12 including a separate statement of the dollar amount of tax  
13 due which is allocable to a tax levied under the Illinois  
14 Local Library Act or to any other tax levied by a  
15 municipality or township for public library purposes,

16 (b) a separate statement for each of the taxing  
17 districts of the dollar amount of tax due which is  
18 allocable to a tax levied under the Illinois Pension Code  
19 or to any other tax levied by a municipality or township  
20 for public pension or retirement purposes,

21 (c) the total tax rate,

22 (d) the total amount of tax due, and

23 (e) the amount by which the total tax and the tax  
24 allocable to each taxing district differs from the  
25 taxpayer's last prior tax bill.

1           The county treasurer shall ensure that only those taxing  
2 districts in which a parcel of property is located shall be  
3 listed on the bill for that property.

4           In all counties the statement shall also provide:

5           (1) the property index number or other suitable  
6 description,

7           (2) the assessment of the property,

8           (3) the statutory amount of each homestead exemption  
9 applied to the property,

10           (4) the assessed value of the property after  
11 application of all homestead exemptions,

12           (5) the equalization factors imposed by the county and  
13 by the Department, and

14           (6) the equalized assessment resulting from the  
15 application of the equalization factors to the basic  
16 assessment.

17           In all counties which do not classify property for purposes  
18 of taxation, for property on which a single family residence is  
19 situated the statement shall also include a statement to  
20 reflect the fair cash value determined for the property. In all  
21 counties which classify property for purposes of taxation in  
22 accordance with Section 4 of Article IX of the Illinois  
23 Constitution, for parcels of residential property in the lowest  
24 assessment classification the statement shall also include a  
25 statement to reflect the fair cash value determined for the  
26 property.

1           In all counties, the statement must include information  
2 that certain taxpayers may be eligible for tax exemptions,  
3 abatements, and other assistance programs and that, for more  
4 information, taxpayers should consult with the office of their  
5 township or county assessor and with the Illinois Department of  
6 Revenue.

7           In all counties, the statement shall include information  
8 that certain taxpayers may be eligible for the Senior Citizens  
9 and Disabled Persons Property Tax Relief Act and that  
10 applications are available from the Illinois Department on  
11 Aging.

12           In counties which use the estimated or accelerated billing  
13 methods, these statements shall only be provided with the final  
14 installment of taxes due. The provisions of this Section create  
15 a mandatory statutory duty. They are not merely directory or  
16 discretionary. The failure or neglect of the collector to mail  
17 the bill, or the failure of the taxpayer to receive the bill,  
18 shall not affect the validity of any tax, or the liability for  
19 the payment of any tax.

20           Notwithstanding any other provision of law, a municipality  
21 that (i) has a population of 114,000 but not more than 117,000  
22 according to the 2010 decennial census, (ii) is located in a  
23 county with a population of more than 185,000 but not more than  
24 188,000 according to the 2010 decennial census, and (iii) has  
25 in effect on January 1, 2015 an ordinance imposing a municipal  
26 service charge on all residential locations within the

1 municipality for the collection, hauling, and disposal of  
2 garbage, refuse, and ashes may enter into an intergovernmental  
3 agreement with the county in which the municipality is situated  
4 to provide that the county collector shall include with the  
5 property tax bill for each such residential parcel within the  
6 municipality an invoice for those collection, hauling, and  
7 disposal services.

8 The municipality shall provide the invoices to the county  
9 collector not less than 15 days before the tax bill is mailed  
10 to the property owner and may reimburse the county collector  
11 for any necessary expenses associated with mailing the invoices  
12 as provided in the agreement.

13 Nothing in this amendatory Act of the 99th General Assembly  
14 shall be construed to authorize a municipality to require that  
15 such garbage, refuse, and ashes from residential locations be  
16 disposed of at a specific disposal site or sites.

17 (Source: P.A. 97-689, eff. 6-14-12; 98-93, eff. 7-16-13.)